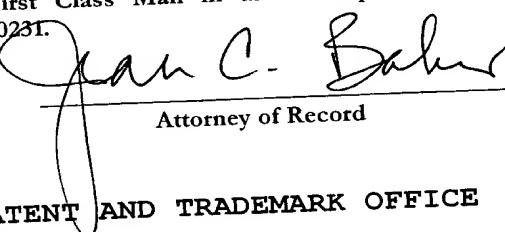


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I hereby certify that this correspondence is being deposited with the United States Postal Services on the date set forth below as First Class Mail in an envelope addressed to: Commissioner for Patents, Washington, D.C. 20231.

Date of Signature 4/8/02
and Deposit:


Jean C. Baker
Attorney of Record

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Su-Chun Zhang, et al.
Serial No.: 09/970,382
Filed: October 3, 2001
For: METHOD OF IN VITRO DIFFERENTIATION OF
TRANSPLANTABLE NEURAL PRECURSOR CELLS
FROM PRIMATE EMBRYONIC STEM CELLS
Group Art Unit: 1636
Examiner: --

Refund Section, Financial
Account Division, Office of Finance
Commissioner For Patents
Washington, D.C. 20231

REQUEST FOR REFUND (37 C.F.R. 1.28)

Dear Sir:

Applicants assert that they are eligible for small entity status. Applicants herein request a refund of a fee paid in excess of that required. On January 28, 2002, Applicants paid a late declaration fee of \$130.00 and a one month extension fee of \$110.00. However, the small entity fees of \$65.00 late declaration and \$55.00 one month extension should be paid. Applicants request

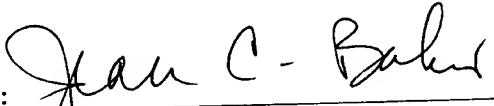
that the excess fee of \$120.00 be credited to Deposit
Account 17-0055.

Respectfully submitted,

Su-Chun Zhang, et al.

April 8, 2002

By:


Jean C. Baker
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Reg. No.: 35,433
(414) 277-5709